



State of Wyoming

DEPARTMENT OF REVENUE

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The Wyoming Department of Revenue currently administers forty-nine (49) sales/use tax exemptions, listed here in an abbreviated fashion. A more detailed listing can be found in a seven-page taxability matrix attached to our exemption certificate online, and in W.S. 39-15-105.

Purpose:	Exempts sales/leases of:
Protected by constitution	Sales prohibited from tax
Protected by law	Interstate transportation of freight or passengers
	Vehicles used in interstate commerce
	Leases of vehicles used in interstate commerce
	Sales to WY joint apprenticeship and training programs
	Food purchased with food stamps
Consumed in production	Ingredients or components used in manufacturing, processing or compounding
	Livestock, feed, seeds, bulbs, fertilizer
	Intrastate transportation or raw farm products
	Power or fuel consumed in manufacturing, processing or agriculture
	Power or fuel consumed in generating motive power by a transportation business
	Wholesale sales
	Power or fuel consumed to create electricity
	Food or meals given to food establishment employees
Government, charitable & nonprofit	Sales to State of Wyoming or its political subdivisions
	Sales to religious and charitable organizations
	Occasional sales made by religious or charitable orgs
	Sales made to a joint powers board
	Fees to county or municipal owned recreational facilities
	Labor to property under contract to State of Wyoming or its political subdivisions
	Sales to a Wyoming irrigation district
	Sales to a Wyoming weed and pest control district
	Intrastate transit of persons by government, charitable or nonprofit organization
Purpose:	Exempts sales/leases of:
Alternatively taxed	Transportable homes already taxed once

	Sales of gasoline, gasohol and diesel
Essential human goods and services	Intrastate transportation by ambulance or hearse
	Prescription items, prosthetic devices, durable medical equipment, mobility equipment, any assistive device
	Water delivered by pipeline or truck
	Non-capitalized medical equipment, disposable medical and dental supplies
	Food for domestic home consumption
Services provided to businesses	Transportation, loading, unloading, assembly or disassembly of a drilling rig
	Lien holders of motor vehicles who foreclose or repossess the vehicle
Economic incentive	Employer paid or contracted intrastate transportation of employees to or from work
	Intrastate transportation of freight and property
	Services of professionals leading up to establishment of an oil or gas well
	School annuals
	Newspapers
	Gases used in tertiary production
	Lodging services by a guide or outfitter
	Farm implements
	Services to aircraft at a certified repair station
	Service of transmitting one-way radio waves
	Sales of items for K-12 public school fundraiser
	Equipment used to generate electricity from renewable resources
	Machinery used to manufacture tangible personal property
	Aircraft used in an FAA commercial operation, including repair and replacement parts and services
	Tangible personal property or services to fix railroad rolling stock
	Equipment to construct a new coal gasification or liquefaction facility
Double taxation prevention	Trade-in value of tangible personal property towards new tangible personal property